

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report

April 30, 2026

	General	Capital Projects	BASH Construction Fund	Technology Reserve Fund	Elementary HVAC Fund	Middle School Renovations Fund	ATAMM Fund	Internal Service Fund	Total
Assets									
Cash & Investments	95,923,166.07	19,481,409.54	1,325,274.66	4,958,853.19	900,216.74	-	687,187.79	583,457.08	123,859,565.07
State & Federal Receivables	8,326,156.39	-	-	-	-	-	-	-	8,326,156.39
Due from Other Funds	2,516,994.14	6,971,448.74	-	2,400,000.00	198,415.98	-	-	9,748,225.74	21,835,084.60
Other Receivables	2,938,108.31	-	-	-	-	-	-	5,074.80	2,943,183.11
Inventory	42,942.02	-	-	-	-	-	-	-	42,942.02
Prepaid Expenses	362,258.32	-	21,000.00	-	-	-	-	-	383,258.32
Total Assets	\$ 110,109,625.25	\$ 26,452,858.28	\$ 1,346,274.66	\$ 7,358,853.19	\$ 1,098,632.72	\$ -	\$ 687,187.79	\$ 10,336,757.62	\$ 157,390,189.51
Liabilities and Fund Balance									
Liabilities									
Accounts Payable	(967,337.48)	422,755.54	3,000.00	-	-	-	17,486.30	-	(524,095.64)
Accrued Salaries & Benefits	2,745,801.02	-	-	-	-	-	-	-	2,745,801.02
Due to Other Funds	18,979,866.87	20,719.20	-	394,860.39	-	(40,295.26)	139,932.90	-	19,495,084.10
Other Liabilities	2,040,784.21	-	399.35	-	-	-	-	0.15	2,041,183.71
Total Liabilities	22,799,114.62	443,474.74	3,399.35	394,860.39	-	(40,295.26)	157,419.20	0.15	23,757,973.19
Fund Balance									
Revenues	297,352,494.49	1,324,493.64	97,637.51	274,406.66	49,346.66	(1,864.34)	11,999.95	39,519.32	299,148,033.89
Expenditures	239,192,584.95	5,091,935.84	-	1,625,529.68	160.58	-	-	285.58	245,910,496.63
Net Increase/(Decrease) in Fund Balance	58,159,909.54	(3,767,442.20)	97,637.51	(1,351,123.02)	49,186.08	(1,864.34)	11,999.95	39,233.74	53,237,537.26
Fund Balance Beginning of Year	29,150,601.09	29,776,825.74	1,245,237.80	8,315,115.82	1,049,446.64	42,159.60	517,768.64	10,297,523.73	80,394,679.06
Total Fund Balance	87,310,510.63	26,009,383.54	1,342,875.31	6,963,992.80	1,098,632.72	40,295.26	529,768.59	10,336,757.47	133,632,216.32
Total Liabilities and Fund Balance	\$ 110,109,625.25	\$ 26,452,858.28	\$ 1,346,274.66	\$ 7,358,853.19	\$ 1,098,632.72	\$ -	\$ 687,187.79	\$ 10,336,757.62	\$ 157,390,189.51

BOYERTOWN AREA SCHOOL DISTRICT

Treasurer's report
April 30, 2026

<i>Trust & Agency Funds</i>	Scholarship Fund	Student Activity BASH	Student Activity MSE	Student Activity MSW	Student Activity WES	Student Activity BES	Student Activity CES	Student Activity PFES	Student Activity EES	Student Activity GES	Student Activity NHUF	Student Activity Elem Music	Student Activity Sec Music	Student Activity All	Total
Assets															
Cash & Investments	112,524.46	-	-	-	-	-	-	-	-	-	-	-	-	666,416.49	778,940.95
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	21,013.13	21,013.13
Total Assets	112,524.46	-	-	-	-	-	-	-	-	-	-	-	-	687,429.62	799,954.08
Liabilities and Fund Balance															
Liabilities															
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	2,807.00	2,807.00
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	49,275.93	49,275.93
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	52,082.93	52,082.93
Fund Balance															
Revenues	45,093.62	485,877.10	163,387.45	149,024.71	19,346.01	26,448.36	17,125.58	-	16,429.91	32,167.39	43,711.57	-	539,116.70	40,446.65	1,578,175.05
Expenditures	30,388.07	494,251.31	152,935.89	126,707.81	18,444.83	20,467.89	13,058.92	-	7,027.81	31,011.44	48,514.01	-	541,389.92	9,462.49	1,493,660.39
Net Increase/(Decrease) in Fund Balance	14,705.55	(8,374.21)	10,451.56	22,316.90	901.18	5,980.47	4,066.66	-	9,402.10	1,155.95	(4,802.44)	-	(2,273.22)	30,984.16	84,514.66
Fund Bal BegYr	97,818.91	280,448.95	62,650.70	43,024.59	13,034.13	38,704.96	4,544.84	13,222.10	3,001.51	33,620.96	20,476.48	410.89	20,537.10	31,860.37	663,356.49
Total Fund Balance	112,524.46	272,074.74	73,102.26	65,341.49	13,935.31	44,685.43	8,611.50	13,222.10	12,403.61	34,776.91	15,674.04	410.89	18,263.88	62,844.53	747,871.15
Total Liabilities and Fund Balance	112,524.46	272,074.74	73,102.26	65,341.49	13,935.31	44,685.43	8,611.50	13,222.10	12,403.61	34,776.91	15,674.04	410.89	18,263.88	114,927.46	799,954.08

BOYERTOWN AREA SCHOOL DISTRICT**SELECTED FUNDS: 10****GENERAL FUND - BUDGET STATUS BY MAJOR SOURCE**

APRIL, 2026

MAJOR SOURCE		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
6000	LOCAL SOURCES	101,313,359.00	2,040,079.78	102,877,049.87	-1,563,690.87	101.54
7000	STATE SOURCES	46,657,053.00	3,229,058.06	37,343,786.28	9,313,266.72	80.04
8000	FEDERAL SOURCES	1,827,518.00	73,874.15	1,382,252.71	445,265.29	75.64
TOTAL REVENUES		149,797,930.00	5,343,011.99	141,603,088.86	8,194,841.14	94.53

MAJOR ACCOUNT		BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
100	SALARIES	59,503,246.00	4,460,903.91	37,730,421.89	21,772,824.11	63.41
200	BENEFITS	41,368,157.00	3,207,038.81	26,903,495.43	14,464,661.57	65.03
300	PROFESSIONAL SERVICES	15,028,215.04	1,708,984.32	14,208,372.16	819,842.88	94.54
400	PURCHASED PROPERTY SERVICES	1,314,744.53	96,967.63	1,098,466.39	216,278.14	83.55
500	OTHER PURCHASED SERVICES	17,116,530.77	1,709,978.50	13,400,277.34	3,716,253.43	78.29
600	SUPPLIES	5,964,249.09	340,937.47	4,265,831.36	1,698,417.73	71.52
700	PROPERTY	2,371,846.00	4,693.07	862,935.15	1,508,910.85	36.38
800	OTHER OBJECTS	3,650,088.57	202,106.99	2,808,967.05	841,121.52	76.96
900	OTHER USES OF FUNDS	4,287,000.00	0.00	4,041,899.41	245,100.59	94.28
TOTAL EXPENSES		150,604,077.00	11,731,610.70	105,320,666.18	45,283,410.82	69.93

BOYERTOWN AREA SCHOOL DISTRICT**SELECTED FUNDS: 10****GENERAL FUND EXPENDITURES - BUDGET STATUS BY MAJOR FUNCTION**

APRIL, 2026

MAJOR FUNCTION	BUDGET	MONTH ACTIVITY	YTD ACTUAL	REMAINING BALANCE	% YTD
1100 REGULAR PROGRAMS	68,820,915.10	5,341,547.16	42,307,011.47	26,513,903.63	61.47
1200 SPECIAL PROGRAMS	25,944,088.47	2,449,748.16	20,687,893.89	5,256,194.58	79.74
1300 VOCATIONAL PROGRAMS	2,120,269.00	182,755.27	1,954,618.32	165,650.68	92.19
1400 OTHER INSTRUCTIONAL PROGRAMS	233,073.00	16,849.82	182,987.21	50,085.79	78.51
1500 NON PUBLIC SCHOOL PROGRAMS	22,710.38	0.00	30,813.52	-8,103.14	135.68
1600 ADULT EDUCATION	0.00	90.00	-117.00	117.00	0.00
1800 PRE-K COUNTS	576,316.00	61,033.05	470,233.96	106,082.04	81.59
2100 PUPIL PERSONNEL SERVICES	5,947,876.88	436,201.08	4,014,834.38	1,933,042.50	67.50
2200 INSTRUCTIONAL STAFF SERVICES	4,271,196.58	351,139.09	3,538,071.53	733,125.05	82.84
2300 ADMINISTRATION SERVICES	7,148,244.59	525,499.95	5,412,230.36	1,736,014.23	75.71
2400 PUPIL HEALTH SERVICES	2,563,033.00	172,356.68	1,427,211.28	1,135,821.72	55.68
2500 BUSINESS SERVICES	1,595,842.00	178,377.13	1,823,103.15	-227,261.15	114.24
2600 BUILDING SERVICES	9,974,385.00	798,965.79	7,138,906.59	2,835,478.41	71.57
2700 PUPIL TRANSPORTATION SERVICES	6,255,626.00	864,619.73	5,988,822.07	266,803.93	95.73
2800 CENTRAL SERVICES	4,928,071.00	141,474.96	2,765,495.84	2,162,575.16	56.12
2900 OTHER SUPPORT SERVICES	105,000.00	0.00	107,357.17	-2,357.17	102.24
3100 FOOD SERVICES	3.00	0.00	0.00	3.00	0.00
3200 STUDENT ACTIVITIES	2,289,663.00	69,666.23	1,401,620.44	888,042.56	61.22
3300 COMMUNITY SERVICES	20,501.00	2,127.22	38,118.14	-17,617.14	185.93
5000	185.00	0.00	0.00	185.00	0.00
5100 DEBT SERVICE	7,407,034.00	187,759.81	6,627,431.77	779,602.23	89.47
5200 FUND TRANSFERS	300,000.00	0.00	0.00	300,000.00	0.00
5800 SUSPENSE REALLOCATIONS	0.00	-48,600.43	-478,934.91	478,934.91	0.00
5900 BUDGETARY RESERVE	80,044.00	0.00	-117,043.00	197,087.00	-146.22
TOTAL EXPENSES	150,604,077.00	11,731,610.70	105,320,666.18	45,283,410.82	69.93

April 2026 Budget Transfers

Transfer Date	Description	Budget Accounts	Amount Transferred	Fiscal Year	Created By
04/01/2026	Transferred funds from MSW world language books & supplies to general supplies	1110-610-160 & 1110-640-160 to 1110-610-000	\$900.00	2025 - 2026	Middle School West
04/07/2026	Transferred funds from BASH social studies software to social studies supplies	1110-648-190 to 1110-610-190	\$654.17	2025 - 2026	Boyertown Area High School
04/14/2026	Transferred funds from security serv's to MSW grounds serv's supplies & repairs/maintenance	2660-350-260 to 2630-610-003 & 2630-432-260	\$20,000.00	2025 - 2026	Facilities
04/15/2026	Transferred funds from WES general supplies to WES transportation	1110-610-004 to 1110-513-004	\$147.24	2025 - 2026	Washington Elementary School
04/17/2026	Transferred funds from MSW social studies supplies & copy paper to MSW general supplies	1110-610-190 & 1110-619-000 to 1110-610-000	\$900.00	2025 - 2026	Middle School West
04/30/2026	Transferred funds from BASH counseling serv's supplies to BASH graduation supplies	2122-610-001 to 1110-610-001	\$700.00	2025 - 2026	Boyertown Area High School